

**LYON COUNTY, KANSAS**  
Emporia, Kansas

FINANCIAL STATEMENT  
AND  
INDEPENDENT AUDITOR'S REPORT

December 31, 2019

# Lyon County, Kansas

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## INDEPENDENT AUDITOR'S REPORT

County Commissioners  
Lyon County, Kansas  
Emporia, Kansas

### Report on the Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Lyon County, Kansas, and related municipal entities as and for the year ended December 31, 2019 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinions

#### **Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles**

As described in Note C of the financial statement, the financial statement is prepared by Lyon County to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted accounting Principles***

In our opinion, because of the significance of the matter discussed in the “Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Lyon County as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

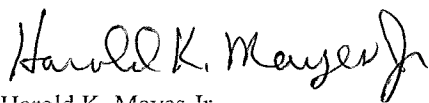
In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Lyon County as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

***Other Matters******Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds and related municipal entity schedule of receipts and expenditures - actual (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however they are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

***Prior Year Comparative***

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Lyon County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated June 10, 2019, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statements and accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://admin.ks.gov/offices/oar/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018, on the basis of accounting described in Note C.



Harold K. Mayes Jr.  
Agler & Gaeddert, Chartered  
Ottawa, Ks.  
March 21, 2020

**Lyon County, Kansas**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>
<b>Governmental type funds</b>		
<b>General fund</b>	\$ 4,084,361	\$ 1,635
<b>Special purpose funds</b>		
Road and Bridge	2,134,134	9,556
Community Corrections	191,455	0
Cert Grant	111	0
Court Trustee	173,711	0
Juvenile Community Initiative Grant	51,913	0
Surveillance Program	1,208	0
Multi-Year Capital Improvement	2,073,489	0
Citizens Review Board	24,835	0
911 Service	463,905	0
Mental Health	40,905	0
Newman Hospital	34,705	0
Noxious Weed	95,221	0
Hetlinger Developmental Center	5,406	0
Treasurer Technology Fund	18,092	0
County Clerk Technology Fund	33,269	0
Special Road Machinery Fund	513,923	0
Special Bridge	442,377	9,762
Register of Deeds Technology	40,256	0
County Auto Vehicle	58,565	107
Prosecutor Training	2,084	0
Adult Grant	4,881	0
Special Road and Bridge 559A	74,155	0
Juvenile Grant	58,488	0
Reinvestment Grant	0	0
Tort Liability	143,811	0
Special Alcohol	33,632	0
Special Parks	4,533	0
Health Department	46,484	0
Drug Tax Law Enforcement	5,160	0
Special Law Enforcement	47,504	0
Special Prosecutor Forfeiture	13,384	0
Diversionary Service Fees	84,674	0
Worthless Checks	230	0
Federal Forfeiture	15,433	0
 Total primary government	 11,016,294	 21,060

### Statement 1

			Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Cash Receipts	Expenditures				
\$ 15,977,428	\$ 15,140,375	\$	4,923,049	\$ 793,384	\$ 5,716,433
6,254,080	5,900,422		2,497,348	413,403	2,910,751
428,209	414,351		205,313	12,090	217,403
0	0		111	0	111
112,221	110,042		175,890	3,482	179,372
380,366	373,802		58,477	10,367	68,844
0	0		1,208	0	1,208
2,953,261	3,331,168		1,695,582	216,419	1,912,001
24,987	26,121		23,701	2,179	25,880
195,528	197,672		461,761	59,011	520,772
402,386	390,000		53,291	0	53,291
327,584	325,000		37,289	0	37,289
354,051	317,447		131,825	3,635	135,460
36,260	36,500		5,166	0	5,166
8,618	3,693		23,017	0	23,017
8,617	38,700		3,186	0	3,186
191,698	334,674		370,947	204,987	575,934
521,191	645,808		327,522	41,583	369,105
34,470	29,822		44,904	1,016	45,920
247,235	273,910		31,997	5,202	37,199
6,088	5,978		2,194	0	2,194
31,851	41,933		(5,201)	3,311	(1,890)
349,908	315,176		108,887	0	108,887
40,822	34,337		64,973	100	65,073
14,720	2,828		11,892	0	11,892
321,945	257,692		208,064	0	208,064
6,344	0		39,976	0	39,976
0	0		4,533	0	4,533
467,045	450,000		63,529	0	63,529
0	981		4,179	0	4,179
2,156	29,017		20,643	0	20,643
6,075	5,050		14,409	0	14,409
94,427	81,726		97,375	722	98,097
112	0		342	0	342
102	15,521		14	0	14
29,799,785	29,129,746		11,707,393	1,770,891	13,478,284

The notes to the financial statement are an integral part of this statement.

**Lyon County, Kansas**

SUMMARY STATEMENT OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the Year Ended December 31, 2019

	<b>Beginning Unencumbered Cash Balance</b>	<b>Prior Year Cancelled Encumbrances</b>
<b>Related Municipal Entities</b>		
Lyon County Free Fair	\$ 209,430	\$ 0
Lyon County Extension Council	<u>233,282</u>	<u>0</u>
Total reporting entity (excluding agency funds)	\$ <u>11,459,006</u>	\$ <u>21,060</u>

The notes to the financial statement are an integral part of this statement.

**Statement 1**

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 309,692	\$ 280,776	\$ 238,346	\$ 1,540	\$ 239,886
<u>637,503</u>	<u>633,018</u>	<u>237,767</u>	<u>0</u>	<u>237,767</u>
<u>\$ 30,746,980</u>	<u>\$ 30,043,540</u>	<u>\$ 12,183,506</u>	<u>\$ 1,772,431</u>	<u>\$ 13,955,937</u>

**Composition of ending cash and investments**

<b>Cash on hand</b>	\$ 31,307
<b>Demand deposits</b>	
ESB Financial	2,119,339
<b>Time deposits</b>	
Hartford State Bank	2,200,000
Kansas Land Bank	1,500,000
Olpe State Bank	1,771,000
<b>Investments</b>	
Kansas Municipal Investment Pool	<u>33,298,926</u>
	40,920,572
<b>Other entities</b>	
District Court	243,737
Law Library	108,402
Out-of-County Bonds	1
Detention Center	135,002
Fair Board	239,886
Extension Council	<u>237,767</u>
Total cash and investments	41,885,367
<b>Agency funds per Schedule 3</b>	<u>(27,929,430)</u>
<b>Total reporting entity (excluding agency funds)</b>	<u>\$ 13,955,937</u>



## **Lyon County, Kansas**

### **NOTES TO FINANCIAL STATEMENT**

December 31, 2019

#### **NOTE A. MUNICIPAL REPORTING ENTITY**

Lyon County is a municipal corporation governed by a three member commission. This regulatory financial statement presents Lyon County (the municipality) and its related municipal entities. The related municipal entities are included in the County's reporting entity because they were established to benefit the County and/or its constituents.

1. The Lyon County Fair Board promotes urban/rural relations through the staging of an annual agricultural fair. The County is represented on the Fair Board and has primary responsibility for funding operations and capital improvements. The County appropriated \$60,000 to the Fair Board in 2019.

2. The Lyon County Extension Council serves the citizens within the County's jurisdiction. The Extension Council is not a separate taxing entity. The County levies tax for the Extension Council's operations. The County appropriated \$297,800 to the Extension Council in 2019.

3. Although the Law Library is an independent entity, the Law Library is required by state statutes to be audited as part of the County's audit. Since the Clerk of the District Court maintains the accounting for the Law Library, the financial statements are included as an agency fund.

4. Newman Regional Health Hospital was organized to provide a not-for-profit health care facility for local residents. The Commissioners appoint the trustees however the County does not maintain oversight with respect to the performance of the trustees. The financial statement is not included in the County's financial statements. Separately audited financial statements are issued by the Hospital.

5. The County appropriates and distributes tax monies to these organizations. They are not included in the County's financial statements:

Mental Health	Corner House, Inc.
Hetlinger Development Center	Emporia Public Library
Historical Society	Soil Conservation
Flint Hills Community Health Care Center, Inc.	

#### **NOTE B. REGULATORY BASIS FUND TYPES**

The accounts of the County are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The County potential could have the following types of funds.

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Funds** – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment. The County did not have any funds of this type in year ended December 31, 2019.

## **Lyon County, Kansas**

### **NOTES TO FINANCIAL STATEMENT**

December 31, 2019

#### **NOTE B. REGULATORY BASIS FUND TYPES - continued**

**Business Fund** – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The County did not have any funds of this type in year ended December 31, 2019.

**Trust Fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipality reporting entity scholarship funds, etc). The County did not have any funds of this type in year ended December 31, 2019.

**Agency Fund** – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county tax collection accounts, etc.).

#### **NOTE C. BASIS OF ACCOUNTING**

*Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America* - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Lyon County, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

#### **NOTE D. BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no budget amendments this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

# Lyon County, Kansas

## NOTES TO FINANCIAL STATEMENT

December 31, 2019

### NOTE D. BUDGETARY INFORMATION - continued

**Adjustment for Qualifying Budget Credits** – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds:

Adult Grant	Juvenile Grant	Reinvestment Grant
Drug Tax Law Enforcement	Special Law Enforcement	Special Prosecutor Forfeiture
Diversionsary Service Fees	Worthless Checks	Federal Forfeiture

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

### NOTE E. CASH AND INVESTMENTS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The County rates investments (if any) as noted.

As of December 31, 2019, the County had the following investments and maturities:

Investment Type	Fair Value	Investment Maturities (in years)		Rating
		Less than 1	1 to 2	
Kansas Municipal Investment Pool	\$ 33,298,926	\$ 33,298,926	\$ 0	S&P AAAf/S1+

*Concentration of credit risk* - State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County has no investments other than money markets and certificates of deposit.

**Lyon County, Kansas**

**NOTES TO FINANCIAL STATEMENT**

December 31, 2019

**NOTE E. CASH AND INVESTMENTS – continued**

*Custodial credit risk – deposits:* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All of the County's bank deposits were legally secured at December 31, 2019. Lyon County District Court, a related municipal entity of Lyon County was under-secured by \$86,557 as of December 31, 2019.

At December 31, 2019, the carrying amount of the County's bank deposits was \$40,920,572 which includes petty cash funds and investment in Kansas Municipal Investment Pool of \$33,298,926 and the bank balance was \$8,220,746 which does not include the Kansas Municipal Investment Pool of \$33,298,926. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by six banks which reduces concentration of credit risk. Of the bank balance, \$1,000,000 was covered by federal depository insurance, and \$7,220,746 was collateralized with securities held by the pledging financial institution's agents in the County's name.

At December 31, 2019, the carrying amount of the Related Municipal Entities bank deposits was \$964,796 and the bank balance was \$1,062,492. The difference between carrying amount and bank balance is outstanding checks and deposits. The bank balance was held by two banks which reduces concentration of credit risk. Of the bank balance, \$975,935 was covered by federal depository insurance. Lyon County District Court was under secured by \$86,557 on December 31, 2019.

*Custodial credit risk – investments:* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The County's investments at year end were adequately secured. The District Court was under secured.

**NOTE F. LONG-TERM DEBT**

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Date of Final Maturity</u>
Router/Antennas & Radio Equipment	2.67%	10/22/2019	\$ 3,952,688	01/01/2025

Changes in long-term debt for the County for the year ended December 31, 2019 were as follows:

	<u>Balance January 1, 2019</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance December 31, 2019</u>	<u>Interest Paid</u>
Capital Leases:					
Routers/Antennas & Radio Equipment	\$ 0	\$ 3,952,688	\$ 0	\$ 3,952,688	\$ 0
	<u>\$ 0</u>	<u>\$ 3,952,688</u>	<u>\$ 0</u>	<u>\$ 3,952,688</u>	<u>\$ 0</u>

**Lyon County, Kansas**

**NOTES TO FINANCIAL STATEMENT**

December 31, 2019

**NOTE F. LONG-TERM DEBT- continued**

Current maturities for long-term debt for the next five years and in five year increments thereafter are as follows:

<u>Year</u>	<u>Capital Leases</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 0	\$ 0
2021	832,738	0
2022	749,435	83,303
2023	769,445	63,292
2024	789,989	42,749
2025-2029	<u>811,081</u>	<u>21,656</u>
	<u>\$ 3,952,688</u>	<u>\$ 211,000</u>

The debt limit per K.S.A. 10-306 is three percent of the assessed tangible valuation for exempt farm property, business aircraft and motor vehicles given by the County Appraiser to the County Clerk on June 15 each year. At December 31, 2019, the statutory limit for the County was in excess of \$9,507,202 providing a debt margin of \$9,507,202.

**NOTE G. INTERFUND TRANSFERS**

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Statutory Authority</u>	<u>Amount</u>
County Auto Vehicle	General	K.S.A 19-120	\$ 20,000

**NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS**

*Other Post Employment Benefits:*

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

*Other Post Employment Benefit - continued:*

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

The County offers its employees a deferred compensation plan created in accordance with the Internal Revenue Service Code Section 457. The plans are available to all County employees. The Plans permit employees to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, of unforeseeable emergency. Plan assets are transferred to a plan agent in a custodial trust and are not available to the claims of the County's general creditors.

**Lyon County, Kansas**

**NOTES TO FINANCIAL STATEMENT**

December 31, 2019

**NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued**

The County has adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Service Code. All employees of the County working 20 or more hours per week are eligible to participate in the plan beginning the first day of a pay period following coincidental with an employee's satisfaction of eligibility requirements of any Optional Benefit Plan. Each participant may elect to reduce his or her salary, subject to the limitations of the Individual Optional Benefit plans, to purchase benefits offered through the Plan. All benefits offered through the plan involve insurance coverage, dependent care reimbursements and health expense reimbursements.

*Compensated Absences:*

Vacation leave with pay is granted to all appointed officials, to all full-time employees, and to regular part-time employees. Vacation leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Vacation leave must be taken no later than December 31 of the calendar year following the year in which it is earned, or the vacation leave is lost. On January 1 of each year the amount of posted vacation may not exceed the annual maximum vacation leave earned by the employee based on length of service.

Vacation leave accumulates from the beginning of the month in which employment starts if employment begins on or before the 15<sup>th</sup> of the month. If employment begins after the 15<sup>th</sup> of the month, leave accumulates from the first of the following month. Upon separation, vacation leave accumulates for the last month of work if separation occurs after the 15<sup>th</sup> of that month.

Any employee who separates is compensated on the last paycheck for accumulated vacation leave. In the event of the death of an employee, the accumulated vacation leave will be paid to the deceased employee's estate.

	<b>Balance</b>		<b>Balance</b>
	<b>January 1,</b>	<b>Net</b>	<b>December 31,</b>
	<b>2019</b>	<b>Change</b>	<b>2019</b>
Compensated absences	\$ <u>1,315,816</u>	\$ <u>(165,590)</u>	\$ <u>1,150,226</u>

Vacation leave for regular part-time employees is pro-rata based upon hours worked.

The sick leave year is January 1 through December 31. Sick leave is earned and accrued from the most recent date of employment under the conditions and at the rate hereinafter stated. Sick leave not taken during the year in which it is earned accumulates to the credit of the employee up to a maximum of sixty days (480 hours) of accrued sick leave.

When an employee reaches the sixty day maximum, additional hours of earned sick leave not used by the employee during the year are paid to the employee at his or her current regular rate of pay at year end. Current year expense was \$107,743.

Sick leave is earned at the following rates: Eight hours per month for full-time employees; for regular part-time employees the same portion of eight hours per month as the proportion of regularly scheduled hours per week to forty hours per week. No sick leave is accumulated by temporary, part-time employees or elected officials. Temporary employees who are reclassified to full-time or to regular part-time employees shall accrue sick leave from the effective date of the employment change in accordance with the rules set forth above about the fifteenth of the month.

Upon separation, sick leave in excess of thirty days but less than or equal to sixty days is paid to the employee using the employee's current regular rate of pay. Sick leave up to the thirty days is lost.

The County maintains a sick leave pool. This pool is a means to transfer vacation, and sick leave to an employee experiencing a catastrophic, extreme or life-threatening condition.

## **Lyon County, Kansas**

### **NOTES TO FINANCIAL STATEMENT**

December 31, 2019

#### **NOTE H. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS - continued**

*Death and Disability Other Post Employment Benefits:* As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) received long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

#### **NOTE I. DEFINED BENEFIT PENSION PLAN**

*Plan description* - The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions, KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

*Contributions* - K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, KPERS 3 and KP&F be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the County were \$1,018,363 for KPERS for the year ended December 31, 2019.

#### Net Pension Liability

At December 31, 2019 the County's proportionate share of the collective net pension liability reported by KPERS was \$7,706,550. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

#### **NOTE J. RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the County carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

## **Lyon County, Kansas**

### **NOTES TO FINANCIAL STATEMENT**

December 31, 2019

#### **NOTE L. CONTINGENT LIABILITIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected may constitute a liability of the applicable fund. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amount, if any, to be immaterial.

#### **NOTE M. OTHER INFORMATION**

*Reimbursed Expenses:* The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

*Compliance with Kansas Statutes:* References made herein to the statutes are not intended as interpretations of law, but are offered for consideration of the State Director of Accounts and Reports and interpretation by the legal representative of the municipality.

Lyon County District Court, a related municipal entity of Lyon County, appears to be in violation of K.S.A. 9-1402 and K.S.A. 9-1405. The Lyon County District Court's cash was under secured by \$86,557 on December 31, 2019.

The County appears to be in violation of K.S.A. 10-1113 and K.S.A. 10-1121. The Adult Grant fund had a negative cash balance of \$1,890 and a negative unencumbered cash balance of \$5,201 as of December 31, 2019. The County has requested funding from grants that will cover this overdraft.

The County has exceeded budget in the following funds: Community Corrections and County Auto Vehicle. The County is not aware of any other violations.

*Trust Fund:* The Emporia Community Foundation, Inc. (a not-for-profit organization) has received contributions for the benefit of Lyon County Fair Board. The contributions and earnings are held in trust and managed by Emporia Community Foundation, Inc., trustee. Under the terms of the trust, Lyon County Fair Board may request use of the original contributions and earnings. Per guidance from Emporia Community Foundation, Inc., Lyon County Fair Board will not record these contributions and earnings there on until requested and received by the Lyon County Fair Board.

#### **NOTE P. SUBSEQUENT EVENTS**

*Subsequent Events:* The County evaluated subsequent events through March 20, 2020 the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.



REGULATORY BASIS  
SUPPLEMENTARY INFORMATION

**Lyon County, Kansas**

**Schedule 1**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS  
For the Year Ended December 31, 2019**

	<b>Certified Budget</b>	<b>Adjustment for Qualifying Budget Credits</b>	<b>Total Budget For Comparison</b>	<b>Expenditures Chargeable to Current Year</b>	<b>Variance - Over (Under)</b>
<b>Governmental type funds</b>					
<b>General fund</b>	\$ 15,605,588	\$ 0	\$ 15,605,588	\$ 15,140,375	\$ (465,213)
<b>Special purpose funds</b>					
Road and Bridge	6,600,000	0	6,600,000	5,900,422	(699,578)
Community Corrections	354,669	32,103	386,772	414,351	27,579
Cert Grant	111	0	111	0	(111)
Court Trustee	124,000	0	124,000	110,042	(13,958)
Juvenile Community Initiative Grant	422,883	0	422,883	373,802	(49,081)
Surveillance Program	1,208	0	1,208	0	(1,208)
Multi-Year Capital Improvement	3,700,400	0	3,700,400	3,331,168	(369,232)
Citizens Review Board	49,519	0	49,519	26,121	(23,398)
911 Service	600,000	0	600,000	197,672	(402,328)
Mental Health	390,000	0	390,000	390,000	0
Newman Hospital	325,000	0	325,000	325,000	0
Noxious Weed	351,686	0	351,686	317,447	(34,239)
Hetlinger Developmental Center	36,500	0	36,500	36,500	0
Treasurer Technology	27,000	0	27,000	3,693	(23,307)
County Clerk Technology	42,000	0	42,000	38,700	(3,300)
Special Road and Bridge Machinery	500,000	0	500,000	334,674	(165,326)
Special Bridge	676,346	0	676,346	645,808	(30,538)
Register of Deeds Technology	60,000	0	60,000	29,822	(30,178)
County Auto Vehicle	249,490	0	249,490	273,910	24,420
Prosecutor Training	7,000	0	7,000	5,978	(1,022)
Special Road and Bridge 559A	346,000	0	346,000	315,176	(30,824)
Tort Liability	315,000	0	315,000	257,692	(57,308)
Special Alcohol	35,000	0	35,000	0	(35,000)
Special Parks	4,533	0	4,533	0	(4,533)
Health Department	450,000	0	450,000	450,000	0

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Taxes</b>				
Ad valorem	\$ 11,844,667	\$ 12,178,959	\$ 11,974,764	\$ 204,195
Delinquent	186,626	186,683	125,000	61,683
Motor vehicle	1,142,031	1,183,191	1,101,042	82,149
Recreational Vehicle Tax	18,512	18,684	17,430	1,254
16/20M Vehicle Tax	0	0	39,538	(39,538)
LAVTR	0	0	10,561	(10,561)
Mineral Tax	174	2,519	0	2,519
	<u>13,192,010</u>	<u>13,570,036</u>	<u>13,268,335</u>	<u>301,701</u>
<b>Intergovernmental</b>				
Federally owned land entitlement	14,284	14,601	12,000	2,601
Emergency mgmt/Cert/FEMA grant	28,763	28,302	20,000	8,302
Grant income	411,269	422,624	350,000	72,624
	<u>454,316</u>	<u>465,527</u>	<u>382,000</u>	<u>83,527</u>
<b>Licenses, fees and permits</b>				
Licenses	575	38,925	0	38,925
Mortgage registration fees	82,900	0	100,000	(100,000)
Financing statements	1,335	1,144	0	1,144
Officer fees	308,216	307,199	175,535	131,664
DNA/attorney/court fees	756	1,588	20,000	(18,412)
Fees for copies	7,144	7,337	0	7,337
Flint hills/aging service	62,043	56,659	47,200	9,459
Court witness fees	3,312	1,368	500	868
County wide zoning permits/changes	12,154	11,941	7,000	4,941
House arrest fees	243	171	50	121
Antique Fees	0	0	7,000	(7,000)
Sherriff Process Fee	0	0	20,000	(20,000)
Juvenile supervision fees	1,763	1,909	2,500	(591)
	<u>480,441</u>	<u>428,241</u>	<u>379,785</u>	<u>48,456</u>
<b>Charges for services</b>				
Prisoner care	99,680	163,355	90,000	73,355
Electric Monitoring Fee	0	0	15,000	(15,000)
Election lists/labels	40	71	0	71
Postage/advertising	1	0	0	0
	<u>99,721</u>	<u>163,426</u>	<u>105,000</u>	<u>58,426</u>
<b>Use of money and property</b>				
Interest and charges	178,393	236,629	275,773	(39,144)
Interest income on investments	309,952	435,956	0	435,956
Sale of fixed assets	840	797	0	797
	<u>489,185</u>	<u>673,382</u>	<u>275,773</u>	<u>397,609</u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		<b>Variance - Over (Under)</b>
	<b>2018 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts - continued</b>				
<b>Reimbursed expenses</b>				
Facilities reimbursed	\$ 22,768	\$ 16,649	\$ 21,000	\$ (4,351)
Reimbursed expenses	637,549	198,351	0	198,351
Sheriff reimb - drug/alcohol testing	430	88	0	88
Detention center	250	125	0	125
Coroners reimbursement	6,770	6,307	0	6,307
Legal Defense Reimbursement	0	0	13,000	(13,000)
Other	0	600	61,871	(61,271)
Animal control reimbursement	1,200	1,200	0	1,200
	<u>668,967</u>	<u>223,320</u>	<u>95,871</u>	<u>127,449</u>
<b>Miscellaneous revenues</b>				
Handgun Permit Fees	1,332	1,581	0	1,581
Misc rents/concessions/sale of fixed assets	74,828	51,444	38,000	13,444
Miscellaneous other	366,118	380,471	10,000	370,471
	<u>442,278</u>	<u>433,496</u>	<u>48,000</u>	<u>385,496</u>
<b>Operating transfers in</b>	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
Total cash receipts	<u>15,826,918</u>	<u>15,977,428</u>	<u>\$ 14,574,764</u>	<u>\$ 1,402,664</u>
<b>Expenditures</b>				
<b>County commission</b>				
Salaries	183,689	211,791	\$ 203,992	\$ 7,799
Contractual	54,274	43,212	69,750	(26,538)
Commodities	84	344	1,100	(756)
	<u>238,047</u>	<u>255,347</u>	<u>274,842</u>	<u>(19,495)</u>
<b>County clerk</b>				
Salaries	237,537	217,747	226,783	(9,036)
Contractual	10,744	15,715	11,450	4,265
Commodities	2,479	2,337	3,000	(663)
Capital outlay	1,979	0	2,000	(2,000)
	<u>252,739</u>	<u>235,799</u>	<u>243,233</u>	<u>(7,434)</u>
<b>County treasurer</b>				
Salaries	205,096	207,922	219,186	(11,264)
Contractual	21,314	22,072	35,225	(13,153)
Commodities	2,397	5,121	7,835	(2,714)
Capital Outlay	0	0	0	0
	<u>228,807</u>	<u>235,115</u>	<u>262,246</u>	<u>(27,131)</u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Expenditures - continued</b>				
<b>Register of deeds</b>				
Salaries	\$ 219,367	\$ 232,178	\$ 224,819	\$ 7,359
Contractual	5,448	4,662	11,890	(7,228)
Commodities	1,089	574	2,000	(1,426)
	<u>225,904</u>	<u>237,414</u>	<u>238,709</u>	<u>(1,295)</u>
<b>Human resources</b>				
Salaries	88,397	95,325	97,815	(2,490)
Contractual	4,334	4,558	4,675	(117)
Commodities	575	370	500	(130)
	<u>93,306</u>	<u>100,253</u>	<u>102,990</u>	<u>(2,737)</u>
<b>Juvenile services</b>				
Salaries	234,619	250,141	252,488	(2,347)
Contractual	150,785	96,403	126,033	(29,630)
Commodities	5,328	10,008	2,679	7,329
	<u>390,732</u>	<u>356,552</u>	<u>381,200</u>	<u>(24,648)</u>
<b>County wide zoning</b>				
Salaries	85,054	90,149	91,613	(1,464)
Contractual	8,946	9,129	17,150	(8,021)
Commodities	637	1,353	1,800	(447)
Capital Outlay	0	0	1,000	(1,000)
	<u>94,637</u>	<u>100,631</u>	<u>111,563</u>	<u>(10,932)</u>
<b>Finance, IT and Payroll</b>				
Salaries	268,437	287,619	286,952	667
Contractual	1,586	2,916	4,828	(1,912)
Capital outlay	1,261	0	0	0
Commodities	2,290	2,588	2,750	(162)
	<u>273,574</u>	<u>293,123</u>	<u>294,530</u>	<u>(1,407)</u>
<b>Law enforcement</b>				
Salaries	2,137,345	2,238,829	2,178,366	60,463
Contractual	164,244	186,482	165,300	21,182
Commodities	136,739	141,798	157,000	(15,202)
Capital outlay	4,748	6,469	0	6,469
	<u>2,443,076</u>	<u>2,573,578</u>	<u>2,500,666</u>	<u>72,912</u>
<b>County general</b>				
Contractual	420,486	422,277	101,500	422,277
Commodities	6,084	2,300	30,000	(99,200)
Miscellaneous	8,533	1,591	0	1,591
	<u>435,103</u>	<u>426,168</u>	<u>131,500</u>	<u>324,668</u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		<b>Variance - Over (Under)</b>
	<b>2018 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Expenditures - continued</b>				
<b>Jail management</b>				
Salaries	\$ 2,158,509	\$ 2,103,584	\$ 2,315,289	\$ (211,705)
Contractual	309,051	381,684	299,119	82,565
Commodities	321,167	290,717	337,000	(46,283)
Capital outlay	2,389	1,540	0	1,540
	<u>2,791,116</u>	<u>2,777,525</u>	<u>2,951,408</u>	<u>(173,883)</u>
<b>Direct election</b>				
Salaries	122,043	96,005	118,078	(22,073)
Contractual	57,718	77,465	146,380	(68,915)
Commodities	14,228	12,676	25,000	(12,324)
Capital Outlay	880	0	880	(880)
	<u>194,869</u>	<u>186,146</u>	<u>290,338</u>	<u>(104,192)</u>
<b>Appraiser</b>				
Salaries	526,326	547,143	550,579	(3,436)
Contractual	78,446	74,229	93,750	(19,521)
Commodities	8,749	5,811	5,500	311
Capital outlay	8,913	30,536	0	30,536
	<u>622,434</u>	<u>657,719</u>	<u>649,829</u>	<u>7,890</u>
<b>Administrative services</b>				
Salaries	0	0	20,000	(20,000)
Contractual	65,000	65,000	75,000	(10,000)
	<u>65,000</u>	<u>65,000</u>	<u>95,000</u>	<u>(30,000)</u>
<b>Counselor/Court trustee</b>				
Salaries	172,357	160,776	170,700	(9,924)
Contractual	1,065	1,267	1,550	(283)
Commodities	385	905	1,000	(95)
	<u>173,807</u>	<u>162,948</u>	<u>173,250</u>	<u>(10,302)</u>
<b>Fair appropriations</b>				
Contractual	60,000	60,000	60,000	0
<b>Information technology</b>				
Salaries	206,815	214,651	212,480	2,171
Contractual	20,714	19,529	39,825	(20,296)
Commodities	3,022	3,351	6,500	(3,149)
Capital outlay	24,269	0	4,257	(4,257)
	<u>254,820</u>	<u>237,531</u>	<u>263,062</u>	<u>(25,531)</u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Expenditures - continued</b>				
<b>Employee benefit</b>				
Contractual	\$ 0	\$ 0	\$ 203,600	\$ (203,600)
Commodities	196,195	194,978	400	194,578
	<u>196,195</u>	<u>194,978</u>	<u>204,000</u>	<u>(9,022)</u>
<b>County attorney</b>				
Salaries	1,159,300	1,251,941	1,356,600	(104,659)
Contractual	73,893	82,373	76,750	5,623
Commodities	8,282	7,430	8,000	(570)
	<u>1,241,475</u>	<u>1,341,744</u>	<u>1,441,350</u>	<u>(99,606)</u>
<b>Unified court</b>				
Salaries	21,100	1,910	12,262	(10,352)
Contractual	424,208	446,280	477,950	(31,670)
Commodities	36,470	38,545	57,000	(18,455)
Capital outlay	19,475	4,837	0	4,837
	<u>501,253</u>	<u>491,572</u>	<u>547,212</u>	<u>(55,640)</u>
<b>Emergency management</b>				
Salaries	121,286	125,422	126,992	(1,570)
Contractual	7,490	13,662	14,450	(788)
Commodities	3,552	4,208	6,500	(2,292)
Capital Outlay	769	0	0	0
	<u>133,097</u>	<u>143,292</u>	<u>147,942</u>	<u>(4,650)</u>
<b>911 Dispatch</b>				
Salaries	901,413	919,840	1,092,259	(172,419)
Contractual	25,401	30,202	48,840	(18,638)
Commodities	13,547	20,370	14,500	5,870
Capital outlay	4,837	3,462	0	3,462
	<u>945,198</u>	<u>973,874</u>	<u>1,155,599</u>	<u>(181,725)</u>
<b>Solid waste</b>				
Contractual	15,886	14,619	19,000	(4,381)
Commodities	0	0	100	(100)
	<u>15,886</u>	<u>14,619</u>	<u>19,100</u>	<u>(4,481)</u>
<b>County coroner</b>				
Contractual	83,980	84,650	80,000	4,650

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

**GENERAL FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended December 31, 2019**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Expenditures - continued</b>				
<b>Extension council</b>				
Appropriations	\$ 292,000	\$ 297,800	\$ 297,800	\$ 0
<b>Soil conservation</b>				
Appropriations	30,000	30,000	30,000	0
<b>Household waste</b>				
Salaries	55,055	58,803	57,000	1,803
Contractual	39,593	40,721	31,500	9,221
Commodities	763	1,362	3,000	(1,638)
	<u>95,411</u>	<u>100,886</u>	<u>91,500</u>	<u>9,386</u>
<b>Department of aging</b>				
Salaries	11,976	(339)	103,000	(103,339)
Contractual	89,880	232,219	110,277	121,942
Commodities	283	0	3,800	(3,800)
	<u>102,139</u>	<u>231,880</u>	<u>217,077</u>	<u>14,803</u>
<b>Retired senior volunteer program</b>				
Salaries	53,052	0	0	0
Contractual	1,459	0	0	0
Commodities	81	0	0	0
	<u>54,592</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Mass transportation</b>				
Salaries	465,143	561,233	374,200	187,033
Contractual	100,672	105,306	123,000	(17,694)
Commodities	27,204	19,493	81,550	(62,057)
Capital Outlay	26,537	0	0	0
	<u>619,556</u>	<u>686,032</u>	<u>578,750</u>	<u>107,282</u>
<b>Historical society</b>				
Appropriations	110,000	115,000	115,000	0
<b>Fair board</b>				
Salaries	10,236	10,842	11,000	(158)
Contractual	68,134	52,347	66,610	(14,263)
Commodities	29	200	1,000	(800)
Capital outlay	753	0	0	0
	<u>79,152</u>	<u>63,389</u>	<u>78,610</u>	<u>(15,221)</u>

See Independent Auditor's Report.



**Lyon County, Kansas**

**Schedule 2a**

GENERAL FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		<b>Variance - Over (Under)</b>
	<b>2018 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Expenditures - continued</b>				
<b>Courthouse general</b>				
Salaries	\$ 42,161	\$ 43,690	\$ 45,500	\$ (1,810)
Contractual	50,284	47,257	83,500	(36,243)
Commodities	24,578	21,391	28,000	(6,609)
Capital Outlay	4,931	0	0	0
	<u>121,954</u>	<u>112,338</u>	<u>157,000</u>	<u>(44,662)</u>
<b>County facility management</b>				
Salaries	577,633	618,079	654,150	(36,071)
Contractual	635,717	612,394	717,432	(105,038)
Commodities	36,849	40,998	48,700	(7,702)
Capital outlay	1,432	26,001	0	26,001
	<u>1,251,631</u>	<u>1,297,472</u>	<u>1,420,282</u>	<u>(122,810)</u>
<b>Operating transfers out</b>	<u>2,600</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>14,714,090</u>	<u>15,140,375</u>	<u>\$ 15,605,588</u>	<u>\$ (465,213)</u>
Cash receipts over (under) expenditures	1,112,828	837,053		
Unencumbered cash, January 1	2,946,633	4,084,361		
Prior year cancelled encumbrances	<u>24,900</u>	<u>1,635</u>		
Unencumbered cash, December 31	<u>\$ 4,084,361</u>	<u>\$ 4,923,049</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2b**

SPECIAL PURPOSE FUNDS  
ROAD AND BRIDGE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
Taxes	\$ 5,101,405	\$ 5,163,725	\$ 5,050,843	\$ 112,882
Intergovernmental	795,199	790,243	777,617	12,626
Reimbursed expenses	207,874	266,583	50,000	216,583
Miscellaneous	57,747	33,529	0	33,529
	<u>6,162,225</u>	<u>6,254,080</u>	<u>\$ 5,878,460</u>	<u>\$ 375,620</u>
<b>Total cash receipts</b>				
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	2,640,151	2,622,684	\$ 2,945,000	\$ (322,316)
Contractual	493,959	242,421	253,950	(11,529)
Commodities	2,433,857	2,951,466	3,400,267	(448,801)
<b>Capital outlay</b>	90,299	83,851	783	83,068
	<u>5,658,266</u>	<u>5,900,422</u>	<u>\$ 6,600,000</u>	<u>\$ (699,578)</u>
<b>Total expenditures</b>				
Cash receipts over (under) expenditures	503,959	353,658		
Unencumbered cash, January 1	1,628,672	2,134,134		
Prior year cancelled encumbrances	<u>1,503</u>	<u>9,556</u>		
Unencumbered cash, December 31	<u>\$ 2,134,134</u>	<u>\$ 2,497,348</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2c**

SPECIAL PURPOSE FUNDS  
COMMUNITY CORRECTIONS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
Community corrections grant	\$ 397,215	\$ 396,106	\$ 369,997	\$ 26,109
Charges for services	11,882	15,973	0	15,973
Licenses, fees and permits	10,681	14,704	0	14,704
Reimbursed expenses	964	1,426	0	1,426
	<u>420,742</u>	<u>428,209</u>	<u>\$ 369,997</u>	<u>\$ 58,212</u>
<b>Total cash receipts</b>				
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	307,638	321,593	\$ 322,561	\$ (968)
Contractual	70,179	73,618	26,208	47,410
Commodities	12,533	15,310	5,900	9,410
<b>Capital outlay</b>	1,960	3,830	0	3,830
	<u>392,310</u>	<u>414,351</u>	<u>354,669</u>	<u>59,682</u>
<b>Total expenditures</b>				
Adjustment for budget credits	<u>0</u>	<u>0</u>	<u>32,103</u>	<u>(32,103)</u>
<b>Total expenditures and budget credits</b>	<u>392,310</u>	<u>414,351</u>	<u>\$ 386,772</u>	<u>\$ 27,579</u>
Cash receipts over (under) expenditures	28,432	13,858		
Unencumbered cash, January 1	<u>163,023</u>	<u>191,455</u>		
Unencumbered cash, December 31	\$ <u>191,455</u>	\$ <u>205,313</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2d**

**SPECIAL PURPOSE FUNDS  
CERT GRANT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended December 31, 2019**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

		<b>2019</b>		<b>Variance -</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Grant	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>				
<b>Current</b>				
Contractual	0	0	\$ 111	\$ (111)
Cash receipts over (under) expenditures	0	0		
Unencumbered cash, January 1	111	111		
Unencumbered cash, December 31	\$ 111	\$ 111		

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2e****SPECIAL PURPOSE FUNDS  
COURT TRUSTEE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		<b>Variance -</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Bail Forfeitures	\$ 9,188	\$ 19,857	\$ 16,000	\$ 3,857
Collection/Attorney Fees	63,752	92,364	66,000	26,364
	<u>72,940</u>	<u>112,221</u>	<u>\$ 82,000</u>	<u>\$ 30,221</u>
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	67,951	107,459	\$ 116,000	\$ (8,541)
Contractual	1,290	1,546	5,500	(3,954)
Commodities	808	1,037	2,500	(1,463)
Total expenditures	<u>70,049</u>	<u>110,042</u>	<u>\$ 124,000</u>	<u>\$ (13,958)</u>
Cash receipts over (under) expenditures	2,891	2,179		
Unencumbered cash, January 1	<u>170,820</u>	<u>173,711</u>		
Unencumbered cash, December 31	<u>\$ 173,711</u>	<u>\$ 175,890</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2f**

SPECIAL PURPOSE FUNDS  
JUVENILE COMMUNITY INITIATIVE GRANT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
Grant income	\$ 379,800	\$ 376,098	\$ 434,932	\$ (58,834)
Miscellaneous	3,434	4,268	0	4,268
	<u>383,234</u>	<u>380,366</u>	<u>\$ 434,932</u>	<u>\$ (54,566)</u>
<b>Expenditures</b>				
<b>Current</b>				
Contractual	14,465	13,145	\$ 89,752	\$ (76,607)
Commodities	619	1,462	9,050	(7,588)
Other	11,619	15,715	0	15,715
Juvenile intake	87,880	96,860	76,976	19,884
Juvenile intensive	142,814	156,631	135,032	21,599
Case mgmt	106,658	85,819	112,073	(26,254)
<b>Capital outlay</b>	<u>1,446</u>	<u>4,170</u>	<u>0</u>	<u>4,170</u>
	<u>365,501</u>	<u>373,802</u>	<u>\$ 422,883</u>	<u>\$ (49,081)</u>
Cash receipts over (under) expenditures	17,733	6,564		
Unencumbered cash, January 1	<u>34,180</u>	<u>51,913</u>		
Unencumbered cash, December 31	<u>\$ 51,913</u>	<u>\$ 58,477</u>		

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2g****SPECIAL PURPOSE FUNDS  
SURVEILLANCE PROGRAM****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		<b>Variance -</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Transfers in	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>				
<b>Current</b>				
Contractual	223	0	\$ 1,208	\$ (1,208)
Cash receipts over (under) expenditures	(223)	0		
Unencumbered cash, January 1	1,431	1,208		
Unencumbered cash, December 31	\$ 1,208	\$ 1,208		

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2h****SPECIAL PURPOSE FUNDS  
MULTI-YEAR CAPITAL IMPROVEMENT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		<b>Variance -</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Taxes	\$ 285	\$ 125	\$ 0	\$ 125
Sales Tax	2,752,234	2,841,336	2,520,000	321,336
Sale of fixed assets	59,723	63,283	66,000	(2,717)
Reimbursed expenses	31,549	48,517	0	48,517
Interest on Idle Funds	0	0	10,000	(10,000)
Total cash receipts	<u>2,843,791</u>	<u>2,953,261</u>	<u>\$ 2,596,000</u>	<u>\$ 357,261</u>
<b>Expenditures</b>				
Capital outlay	2,461,945	3,081,168	\$ 3,400,400	\$ (319,232)
Appropriations	<u>250,000</u>	<u>250,000</u>	<u>300,000</u>	<u>(50,000)</u>
Total expenditures	<u>2,711,945</u>	<u>3,331,168</u>	<u>\$ 3,700,400</u>	<u>\$ (369,232)</u>
Cash receipts over (under) expenditures	131,846	(377,907)		
Unencumbered cash, January 1	1,917,409	2,073,489		
Prior year cancelled encumbrances	<u>24,234</u>	<u>0</u>		
Unencumbered cash, December 31	<u>\$ 2,073,489</u>	<u>\$ 1,695,582</u>		

See Independent Auditor's Report.



**Lyon County, Kansas****Schedule 2i****SPECIAL PURPOSE FUNDS  
CITIZENS REVIEW BOARD****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		<b>Variance -</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Grant income	\$ 26,244	\$ 24,987	\$ 26,278	\$ (1,291)
Total cash receipts	26,244	24,987	26,278	(1,291)
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	17,534	18,546	\$ 21,019	\$ (2,473)
Contractual	2,534	4,093	24,500	(20,407)
Commodities	1,192	2,092	4,000	(1,908)
Capital Outlay	0	1,390	0	1,390
Total expenditures	21,260	26,121	\$ 49,519	\$ (23,398)
Cash receipts over (under) expenditures	4,984	(1,134)		
Unencumbered cash, January 1	19,851	24,835		
Unencumbered cash, December 31	\$ 24,835	\$ 23,701		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2j**

SPECIAL PURPOSE FUNDS  
911 SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Charges for service	\$ 191,992	\$ 194,865	\$ 198,000	\$ (3,135)
Miscellaneous other	<u>2,600</u>	<u>663</u>	<u>0</u>	<u>663</u>
	<u>194,592</u>	<u>195,528</u>	<u>\$ 198,000</u>	<u>\$ (2,472)</u>
<b>Expenditures</b>				
<b>Current</b>				
Contractual	180,593	139,022	\$ 300,000	\$ (160,978)
Capital outlay	<u>27,430</u>	<u>58,650</u>	<u>300,000</u>	<u>(241,350)</u>
Total expenditures	<u>208,023</u>	<u>197,672</u>	<u>\$ 600,000</u>	<u>\$ (402,328)</u>
Cash receipts over (under) expenditures	(13,431)	(2,144)		
Unencumbered cash, January 1	441,931	463,905		
Prior year cancelled encumbrances	<u>35,405</u>	<u>0</u>		
Unencumbered cash, December 31	<u>\$ 463,905</u>	<u>\$ 461,761</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2k**

**SPECIAL PURPOSE FUNDS  
MENTAL HEALTH**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		<b>Variance -</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Taxes	\$ 403,270	\$ 402,386	\$ 389,652	\$ 12,734
Total Cash Receipts	403,270	402,386	389,652	12,734
<b>Expenditures</b>				
<b>Current</b>				
Appropriations	390,000	390,000	390,000	0
Cash receipts over (under) expenditures	13,270	12,386		
Unencumbered cash, January 1	27,635	40,905		
Unencumbered cash, December 31	\$ 40,905	\$ 53,291		

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 21****SPECIAL PURPOSE FUNDS  
NEWMAN HOSPITAL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		<b>Variance -</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Taxes	\$ 303,952	\$ 327,584	\$ 317,140	\$ 10,444
Total Cash Receipts	303,952	327,584	<u>317,140</u>	<u>10,444</u>
<b>Expenditures</b>				
<b>Current</b>				
Appropriations	300,000	325,000	<u>325,000</u>	<u>0</u>
Cash receipts over (under) expenditures	3,952	2,584		
Unencumbered cash, January 1	<u>30,753</u>	<u>34,705</u>		
Unencumbered cash, December 31	<u>\$ 34,705</u>	<u>\$ 37,289</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2m**

SPECIAL PURPOSE FUNDS  
NOXIOUS WEED

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Taxes	\$ 187,182	\$ 182,120	\$ 176,543	\$ 5,577
Reimbursements	<u>254,671</u>	<u>171,931</u>	<u>150,000</u>	<u>21,931</u>
Total cash receipts	<u>441,853</u>	<u>354,051</u>	<u>\$ 326,543</u>	<u>\$ 27,508</u>
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	139,513	133,918	\$ 152,386	\$ (18,468)
Contractual	8,916	8,943	13,800	(4,857)
Commodities	256,935	174,586	185,500	(10,914)
Capital outlay	<u>2,499</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>407,863</u>	<u>317,447</u>	<u>\$ 351,686</u>	<u>\$ (34,239)</u>
Cash receipts over (under) expenditures	33,990	36,604		
Unencumbered cash, January 1	<u>61,231</u>	<u>95,221</u>		
Unencumbered cash, December 31	<u>\$ 95,221</u>	<u>\$ 131,825</u>		

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2n**SPECIAL PURPOSE FUNDS  
HETLINGER DEVELOPMENTAL CENTERSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	2018 Actual	2019		Variance - Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
Taxes	\$ 38,369	\$ 36,260	\$ 35,120	\$ 1,140
Total cash receipts	38,369	36,260	<u>35,120</u>	<u>1,140</u>
<b>Expenditures</b>				
<b>Current</b>				
Appropriations	36,500	36,500	<u>36,500</u>	<u>0</u>
Cash receipts over (under) expenditures	1,869	(240)		
Unencumbered cash, January 1	3,537	5,406		
Unencumbered cash, December 31	<u>5,406</u>	<u>5,166</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2a**

SPECIAL PURPOSE FUNDS  
TREASURER TECHNOLOGY FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
Tech Fees	\$ 8,469	\$ 8,618	\$ 8,500	\$ 118
Total receipts	<u>8,469</u>	<u>8,618</u>	<u>\$ 8,500</u>	<u>\$ 118</u>
<b>Expenditures</b>				
<b>Current</b>				
Commodities	210	92	\$ 0	\$ 92
Contractual	0	2,831	0	2,831
Capital Outlay	<u>625</u>	<u>770</u>	<u>27,000</u>	<u>(26,230)</u>
Total expenditures	<u>835</u>	<u>3,693</u>	<u>\$ 27,000</u>	<u>\$ (23,307)</u>
Cash receipts over (under) expenditures	7,634	4,925		
Unencumbered cash, January 1	<u>10,458</u>	<u>18,092</u>		
Unencumbered cash, December 31	<u>\$ 18,092</u>	<u>\$ 23,017</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2p**

**SPECIAL PURPOSE FUNDS  
COUNTY CLERK TECHNOLOGY FUND**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended December 31, 2019**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

		<b>2019</b>		<b>Variance -</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Tech Fees	\$ 8,193	\$ 8,617	\$ 8,500	\$ 117
Total receipts	8,193	8,617	<u>8,500</u>	<u>117</u>
<b>Expenditures</b>				
<b>Current</b>				
Capital Outlay	0	38,700	\$ 42,000	\$ (3,300)
Total expenditures	0	38,700	<u>42,000</u>	<u>(3,300)</u>
Cash receipts over (under) expenditures	8,193	(30,083)		
Unencumbered cash, January 1	<u>25,076</u>	<u>33,269</u>		
Unencumbered cash, December 31	<u>\$ 33,269</u>	<u>\$ 3,186</u>		

See Independent Auditor's Report.



**Lyon County, Kansas**

**Schedule 2g**

SPECIAL PURPOSE FUNDS  
SPECIAL ROAD & BRIDGE MACHINERY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
Reimbursements	\$ 152,495	170,598	\$ 0	\$ 170,598
Sale of fixed assets	5,650	21,100	0	21,100
	<u>158,145</u>	<u>191,698</u>	<u>\$ 0</u>	<u>\$ 191,698</u>
<b>Total receipts</b>				
<b>Expenditures</b>				
<b>Current</b>				
Contractual	0	167,221	\$ 0	\$ 167,221
Capital Outlay	0	146,629	500,000	(353,371)
Miscellaneous	0	20,824	0	20,824
	<u>0</u>	<u>334,674</u>	<u>\$ 500,000</u>	<u>\$ (165,326)</u>
<b>Total expenditures</b>				
Cash receipts over (under) expenditures	158,145	(142,976)		
Unencumbered cash, January 1	<u>355,778</u>	<u>513,923</u>		
Prior year cancelled encumbrances	<u>8,200</u>	<u>0</u>		
Unencumbered cash, December 31	<u>\$ 513,923</u>	<u>\$ 370,947</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2r**

SPECIAL PURPOSE FUNDS  
SPECIAL BRIDGE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
Taxes	\$ 456,048	\$ 518,500	\$ 501,303	\$ 17,197
Sale of Fixed Assets	8,475	0	0	0
Reimbursed expenses	2,752	2,691	0	2,691
	<u>467,275</u>	<u>521,191</u>	<u>\$ 501,303</u>	<u>\$ 19,888</u>
<b>Total cash receipts</b>				
	<u>467,275</u>	<u>521,191</u>	<u>\$ 501,303</u>	<u>\$ 19,888</u>
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	247,558	261,193	\$ 281,587	\$ (20,394)
Contractual	178,701	4,798	174,300	(169,502)
Commodities	64,777	355,099	220,459	134,640
Capital Outlay	118,181	24,718	0	24,718
	<u>609,217</u>	<u>645,808</u>	<u>\$ 676,346</u>	<u>\$ (30,538)</u>
<b>Total expenditures</b>				
	<u>609,217</u>	<u>645,808</u>	<u>\$ 676,346</u>	<u>\$ (30,538)</u>
Cash receipts over (under) expenditures	(141,942)	(124,617)		
Unencumbered cash, January 1	584,319	442,377		
Prior year cancelled encumbrances	<u>0</u>	<u>9,762</u>		
Unencumbered cash, December 31	<u>\$ 442,377</u>	<u>\$ 327,522</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2s**

SPECIAL PURPOSE FUNDS  
REGISTER OF DEEDS TECHNOLOGY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance -</u>
	<u>Actual</u>			<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Licenses, fees and permits	\$ 33,828	\$ 34,470	\$ 30,000	\$ 4,470
Total cash receipts	<u>33,828</u>	<u>34,470</u>	<u>\$ 30,000</u>	<u>\$ 4,470</u>
<b>Expenditures</b>				
<b>Current</b>				
Contractual	20,794	20,546	\$ 50,000	\$ (29,454)
Commodities	3,390	4,476	10,000	(5,524)
<b>Capital outlay</b>	<u>3,922</u>	<u>4,800</u>	<u>0</u>	<u>4,800</u>
Total expenditures	<u>28,106</u>	<u>29,822</u>	<u>\$ 60,000</u>	<u>\$ (30,178)</u>
Cash receipts over (under) expenditures	5,722	4,648		
Unencumbered cash, January 1	<u>34,534</u>	<u>40,256</u>		
Unencumbered cash, December 31	<u>\$ 40,256</u>	<u>\$ 44,904</u>		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2t**

SPECIAL PURPOSE FUNDS  
COUNTY AUTO VEHICLE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
Fees	\$ 245,427	\$ 242,797	\$ 226,800	\$ 15,997
Miscellaneous	4,730	4,438	2,115	2,323
Total cash receipts	<u>250,157</u>	<u>247,235</u>	<u>\$ 228,915</u>	<u>\$ 18,320</u>
<b>Expenditures</b>				
<b>Current</b>				
Salaries & employee benefits	236,705	248,866	\$ 239,690	\$ 9,176
Contractual	2,408	4,263	3,100	1,163
Commodities	4,394	781	6,700	(5,919)
Transfers out	<u>0</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>
Total expenditures and budget credits	<u>243,507</u>	<u>273,910</u>	<u>\$ 249,490</u>	<u>\$ 24,420</u>
Cash receipts over (under) expenditures	6,650	(26,675)		
Unencumbered cash, January 1	51,915	58,565		
Prior year cancelled encumbrances	<u>0</u>	<u>107</u>		
Unencumbered cash, December 31	<u>\$ 58,565</u>	<u>\$ 31,997</u>		

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2u****SPECIAL PURPOSE FUNDS  
PROSECUTOR TRAINING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance -</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
Licenses, fees and permits	\$ 6,257	\$ 6,088	\$ 6,000	\$ 88
<b>Expenditures</b>				
<b>Current</b>				
Prosecutor training	5,497	5,978	\$ 7,000	\$ (1,022)
Cash receipts over (under) expenditures	760	110		
Unencumbered cash, January 1	1,324	2,084		
Unencumbered cash, December 31	\$ 2,084	\$ 2,194		

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2v****SPECIAL PURPOSE FUNDS  
ADULT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
Grant Income	\$ <u>14,260</u>	\$ <u>31,851</u>
Total receipts	<u>14,260</u>	<u>31,851</u>
<b>Expenditures</b>		
Contractual	13,889	40,656
Commodities	0	150
Travel	<u>455</u>	<u>1,127</u>
Total expenditures	<u>14,344</u>	<u>41,933</u>
Cash receipts over (under) expenditures	(84)	(10,082)
Unencumbered cash, January 1	<u>4,965</u>	<u>4,881</u>
Unencumbered cash, December 31	<u><u>\$ 4,881</u></u>	<u><u>\$ (5,201)</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2w**

SPECIAL PURPOSE FUNDS  
SPECIAL ROAD AND BRIDGE 559A

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Taxes	\$ 315,631	\$ 349,401	\$ 338,803	\$ 10,598
Reimbursed expenses	1,354	507	0	507
Total cash receipts	<u>316,985</u>	<u>349,908</u>	<u>\$ 338,803</u>	<u>\$ 11,105</u>
<b>Expenditures</b>				
<b>Current</b>				
Contractual	110	0	\$ 36,000	\$ (36,000)
Operating supplies	<u>343,344</u>	<u>315,176</u>	<u>310,000</u>	<u>5,176</u>
Total expenditures	<u>343,454</u>	<u>315,176</u>	<u>\$ 346,000</u>	<u>\$ (30,824)</u>
Cash receipts over (under) expenditures	(26,469)	34,732		
Unencumbered cash, January 1	<u>100,624</u>	<u>74,155</u>		
Unencumbered cash, December 31	<u>\$ 74,155</u>	<u>\$ 108,887</u>		

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2x****SPECIAL PURPOSE FUNDS  
JUVENILE GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	<b>2018 Actual</b>	<b>2019 Actual</b>
<b>Cash receipts</b>		
Grant income	\$ 48,375	\$ 40,822
Total receipts	48,375	40,822
<b>Expenditures</b>		
Contractual	22,314	32,451
Commodities	1,883	1,886
Total expenditures	24,197	34,337
Cash receipts over (under) expenditures	24,178	6,485
Unencumbered cash, January 1	34,310	58,488
Unencumbered cash, December 31	\$ 58,488	\$ 64,973

See Independent Auditor's Report.



**Lyon County, Kansas****Schedule 2v****SPECIAL PURPOSE FUNDS  
REINVESTMENT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<b>2018 Actual</b>	<b>2019 Actual</b>
<b>Cash receipts</b>		
Grant income	\$ 0	\$ 14,720
Total receipts	0	14,720
<b>Expenditures</b>		
Contractual	0	2,772
Commodities	0	56
Total expenditures	0	2,828
Cash receipts over (under) expenditures	0	11,892
Unencumbered cash, January 1	0	0
Unencumbered cash, December 31	\$ 0	\$ 11,892

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2z****SPECIAL PURPOSE FUNDS  
TORT LIABILITY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<b>2018 Actual</b>	<b>2019</b>		<b>Variance - Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
Taxes	\$ 278,232	\$ 321,945	\$ 312,612	\$ 9,333
Total cash receipts	278,232	321,945	312,612	9,333
<b>Expenditures</b>				
<b>Current</b>				
General liability insurance	225,116	257,692	\$ 275,000	\$ (17,308)
Transfer out	0	0	40,000	(40,000)
Total expenditures	225,116	257,692	315,000	(57,308)
Cash receipts over (under) expenditures	53,116	64,253		
Unencumbered cash, January 1	90,695	143,811		
Unencumbered cash, December 31	\$ 143,811	\$ 208,064		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2aa**

**SPECIAL PURPOSE FUNDS  
SPECIAL ALCOHOL**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended December 31, 2019**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

		<b>2019</b>		<b>Variance -</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
<b>Intergovernmental</b>				
Liquor tax	\$ 3,948	\$ 6,344	\$ 3,000	\$ 3,344
<b>Expenditures</b>				
<b>Current</b>				
Contractual	0	0	\$ 35,000	\$ (35,000)
Cash receipts over (under) expenditures	3,948	6,344		
Unencumbered cash, January 1	29,684	33,632		
Unencumbered cash, December 31	\$ 33,632	\$ 39,976		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2bb**

**SPECIAL PURPOSE FUNDS  
SPECIAL PARKS**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended December 31, 2019**

**(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

		<b>2019</b>		<b>Variance -</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
Taxes	\$ 0	\$ 0	\$ 0	\$ 0
<b>Expenditures</b>				
<b>Current</b>				
Appropriations	0	0	\$ 4,533	\$ (4,533)
Cash receipts over (under) expenditures	0	0		
Unencumbered cash, January 1	4,533	4,533		
Unencumbered cash, December 31	\$ 4,533	\$ 4,533		

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2cc**

SPECIAL PURPOSE FUNDS  
HEALTH DEPARTMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance -</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
<b>Cash receipts</b>				
Taxes	<u>463,117</u>	<u>467,045</u>	<u>452,261</u>	<u>14,784</u>
Total cash receipts	<u>463,117</u>	<u>467,045</u>	\$ <u>452,261</u>	\$ <u>14,784</u>
<b>Expenditures</b>				
<b>Current</b>				
Appropriation	<u>450,000</u>	<u>450,000</u>	\$ <u>450,000</u>	\$ <u>0</u>
Cash receipts over (under) expenditures	13,117	17,045		
Unencumbered cash, January 1	<u>33,367</u>	<u>46,484</u>		
Unencumbered cash, December 31	\$ <u>46,484</u>	\$ <u>63,529</u>		

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2dd****SPECIAL PURPOSE FUNDS  
DRUG TAX LAW ENFORCEMENT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
Drug tax	\$ <u>0</u>	\$ <u>0</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	<u>0</u>	<u>981</u>
Total expenditures	<u>0</u>	<u>981</u>
Cash receipts over (under) expenditures	0	(981)
Unencumbered cash, January 1	<u>5,160</u>	<u>5,160</u>
Unencumbered cash, December 31	\$ <u><u>5,160</u></u>	\$ <u><u>4,179</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2ee**SPECIAL PURPOSE FUNDS  
SPECIAL LAW ENFORCEMENTSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
Intergovernmental	\$ <u>1,224</u>	\$ <u>2,156</u>
Total cash receipts	<u>1,224</u>	<u>2,156</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	3,952	0
Commodities	5	2,655
Capital outlay	<u>0</u>	<u>26,362</u>
Total expenditures	<u>3,957</u>	<u>29,017</u>
Cash receipts over (under) expenditures	(2,733)	(26,861)
Unencumbered cash, January 1	<u>50,237</u>	<u>47,504</u>
Unencumbered cash, December 31	\$ <u><u>47,504</u></u>	\$ <u><u>20,643</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2ff****SPECIAL PURPOSE FUNDS  
SPECIAL PROSECUTOR FORFEITURE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
Intergovernmental	\$ <u>5,178</u>	\$ <u>6,075</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	5,682	5,050
Commodities	180	0
Capital outlay	<u>2,658</u>	<u>0</u>
Total expenditures	<u>8,520</u>	<u>5,050</u>
Cash receipts over (under) expenditures	(3,342)	1,025
Unencumbered cash, January 1	<u>16,726</u>	<u>13,384</u>
Unencumbered cash, December 31	\$ <u><u>13,384</u></u>	\$ <u><u>14,409</u></u>

See Independent Auditor's Report.



**Lyon County, Kansas****Schedule 2gg****SPECIAL PURPOSE FUNDS  
DIVERSIONARY SERVICE FEES****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
Intergovernmental	\$ <u>91,365</u>	\$ <u>94,427</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	69,671	36,381
Commodities	6,492	7,208
Other	10,498	21,349
Capital outlay	<u>5,513</u>	<u>16,788</u>
Total expenditures	<u>92,174</u>	<u>81,726</u>
Cash receipts over (under) expenditures	(809)	12,701
Unencumbered cash, January 1	<u>85,483</u>	<u>84,674</u>
Unencumbered cash, December 31	\$ <u><u>84,674</u></u>	\$ <u><u>97,375</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 2hh****SPECIAL PURPOSE FUNDS  
WORTHLESS CHECKS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
Intergovernmental	\$ <u>78</u>	\$ <u>112</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>
Cash receipts over (under) expenditures	78	112
Unencumbered cash, January 1	<u>152</u>	<u>230</u>
Unencumbered cash, December 31	\$ <u><u>230</u></u>	\$ <u><u>342</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 2ii**

**SPECIAL PURPOSE FUNDS  
FEDERAL FORFEITURE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)**

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
Intergovernmental	\$ 15,044	\$ 0
Interest on idle funds	<u>71</u>	<u>102</u>
Total receipts	<u>15,115</u>	<u>102</u>
<b>Expenditures</b>		
<b>Current</b>		
Contractual	0	1,501
Capital outlay	<u>0</u>	<u>14,020</u>
Total expenditures	<u>0</u>	<u>15,521</u>
Cash receipts over (under) expenditures	15,115	(15,419)
Unencumbered cash, January 1	<u>318</u>	<u>15,433</u>
Unencumbered cash, December 31	<u><u>\$ 15,433</u></u>	<u><u>\$ 14</u></u>

See Independent Auditor's Report.

**Lyon County, Kansas**

**Schedule 3**

**AGENCY FUNDS**

**SUMMARY OF RECEIPTS AND DISBURSEMENTS  
REGULATORY BASIS  
For the Year Ended December 31, 2019**

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Ending Cash Balance</b>
Oil and gas depletion trust	\$ 132,841	\$ 2,386	\$ 0	\$ 135,227
County library	17,272	262,180	254,703	24,749
Recreation districts	1,292	11,728	13,019.40	0
Fire districts	46,555	474,364	469,047	51,872
Bankruptcy	1,209	0	177	1,032
Tax collections	26,992,494	3,313,075	3,086,134	27,219,435
State funds	10,435	536,683	537,410	9,708
City funds	0	8,505,320	8,505,095	225
Unified School Districts	0	19,459,704	19,459,704	0
Townships funds	0	189,723	189,723	0
Library	0	19,246	19,246	0
Cemetery funds	0	7,818	7,818	0
Watersheds	0	163,701	163,701	0
Fire districts	11	240,062	240,033	40
District court	103,139	2,205,425	2,064,827	243,737
Law library	103,904	46,947	42,449	108,402
Out of county cash bonds	1	180,528	180,528	1
Detention center	120,884	303,170	289,052	135,002
<b>Total agency funds</b>	<b>\$ 27,530,036</b>	<b>\$ 35,922,060</b>	<b>\$ 35,522,666</b>	<b>\$ 27,929,430</b>

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 4**RELATED MUNICIPAL ENTITY  
LYON COUNTY FREE FAIRSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<b>2018</b> <b>Actual</b>	<b>2019</b> <b>Actual</b>
<b>Cash receipts</b>		
Intergovernmental	\$ 60,000	\$ 60,000
Charges for services	208,619	176,994
Investment revenue	203	224
Livestock Sale Receipts	<u>65,558</u>	<u>72,474</u>
Total cash receipts	<u>334,380</u>	<u>309,692</u>
<b>Expenditures</b>		
<b>Current</b>		
Culture and recreation	<u>316,779</u>	<u>280,776</u>
Cash receipts over (under) expenditures	17,601	28,916
Unencumbered cash, January 1	<u>191,829</u>	<u>209,430</u>
Unencumbered cash, December 31	<u>\$ 209,430</u>	<u>\$ 238,346</u>

See Independent Auditor's Report.

**Lyon County, Kansas****Schedule 4**RELATED MUNICIPAL ENTITY  
LYON COUNTY EXTENSION COUNCILSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended December 31, 2019

(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<b>2018 Actual</b>	<b>2019 Actual</b>
<b>Cash receipts</b>		
County appropriation	\$ 292,000	\$ 297,800
KSU salary reimbursement	56,836	56,579
Reimbursable transactions	288,862	280,816
Miscellaneous	<u>1,820</u>	<u>2,308</u>
Total cash receipts	<u>639,518</u>	<u>637,503</u>
<b>Expenditures</b>		
<b>Current</b>		
Printing, audit, treasurer bond and liability insurance	6,824	6,843
Telephone	2,400	2,300
Rent, heat and lights	10,563	9,530
Supplies, stationary and postage	3,873	4,118
Equipment	5,722	10,585
Other	7,926	8,493
Travel	6,343	6,938
Subsistence	1,672	5,341
Salaries and wages	268,167	276,486
Employee benefits	47,479	46,989
Reimbursable transactions	<u>276,961</u>	<u>255,395</u>
Total expenditures	<u>637,930</u>	<u>633,018</u>
Cash receipts over (under) expenditures	1,588	4,485
Unencumbered cash, January 1	<u>231,694</u>	<u>233,282</u>
Unencumbered cash, December 31	<u>\$ 233,282</u>	<u>\$ 237,767</u>

See Independent Auditor's Report.